

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)
Lehman Brothers Holdings, Inc., et al.,) Chapter 11
Debtors.) Case No. 08-13555 (JMP)
) (Jointly Administered)
)

**SUPPLEMENTAL AFFIDAVIT OF MICHAEL EISENBERG
IN SUPPORT OF APPLICATION FOR AN ORDER FOR
RETENTION OF FTI CONSULTING, INC. AS
FINANCIAL ADVISORS FOR THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS**

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

I, Michael Eisenband, being duly sworn, hereby depose and say:

1. I am a senior managing director at FTI Consulting, Inc. ("FTI"), which maintains offices at various locations around the country, including Three Times Square, 10th Floor, New York, NY 10036, USA. I submit this affidavit (the "Eisenband Supplemental Affidavit") to supplement my prior affidavit that was submitted in connection with FTI's retention in these Chapter 11 cases. Unless otherwise stated in this Eisenband Supplemental Affidavit, I have personal knowledge of the facts set forth herein.

2. On October 21, 2008, the Official Committee of Unsecured Creditors (the "Committee") appointed in the chapter 11 cases of Lehman Brothers Holdings, Inc. and its related debtors (collectively the "Debtors") filed an Application for Employment of FTI Consulting, Inc. as its Financial Advisors. In support of the application, FTI filed an affidavit executed by the undersigned on behalf of FTI in accordance with the applicable sections of the

Bankruptcy Code (the "Original Affidavit"). On November 21, 2008, a Final Order was signed authorizing the Retention and Employment of FTI, effective as of September 17, 2008.

3 In connection with the preparation of the Original Affidavit, FTI conducted a review of its contacts with the Debtors, their affiliates and certain entities holding large claims against or interests in the Debtors that were made reasonably known to FTI. Subsequent to the filing of the Original Affidavit, it has come to my attention that FTI has been engaged to provide services unrelated to the Debtors' Chapter 11 cases for various entities with some level of known involvement with the Debtors and/or their affiliates. The following details such engagements:

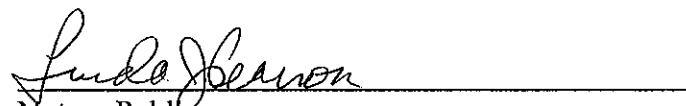
- a. DBSI, Inc., through various affiliates, is a landlord for properties rented by Lehman Brothers Bank, FSB, a non-debtor entity related to the Debtors. FTI represents the Official Committee of Unsecured Creditors of DBSI, Inc.
- b. Lehman Brothers Holdings, Inc., is the agent for Hawaiian Telecom's secured bank group. To the best of our knowledge, Lehman Brothers Holdings, Inc. is in the process of resigning the agency role and being replaced. Lehman Brothers Holdings, Inc. holds \$20.5 million of Hawaiian Telecom's \$90 million revolver loan and \$3.6 million of Hawaiian Telecom's \$487.4 million term loan. FTI represents the Official Committee of Unsecured Creditors of Hawaiian Telecom Communications, Inc.
- c. Woodlands Commercial Bank, an industrial loan corporation incorporated under Utah's banking laws, is an indirect subsidiary of LBHI, and is a non-debtor entity. FTI has been retained by Arnold & Porter, LLP on behalf of Woodlands Commercial Bank, to review a valuation analysis and to assist in the preparation of the year end call report.

4. Insofar as I have been able to ascertain and subject to the disclosures herein and in my prior affidavit, FTI does not represent any interests adverse to the Official Committee of Unsecured Creditors and, to the best of my knowledge, remains a "disinterested person" as that term is defined in Section 101(14), as modified by Section 1107(b), of the Bankruptcy Code.



Michael Eisenband

SUBSCRIBED AND SWORN TO BEFORE ME this 23rd day of January 2009.



Linda Pearson
Notary Public

My Commission Expires:

